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UILC: 6222.03-00

From:

Sent: Wednesday, May 27, 2009 10:51:07 AM

To:

Cc:

Subject: RE: IRC 6222

I agree that we can make a direct assessment if the assessment of the inconsistently reported amount is purely computational, i.e., substituting the K-1 amount for the reported amount. We would need to issue a notice of deficiency, however, for the related penalty.